

NORTH FRANKLIN SCHOOL DISTRICT No. J-51
Franklin County, Washington
September 1, 1992 Through August 31, 1993

Schedule Of Findings

1. Controls Over Staff Mix Reporting Should Be Improved

The district does not have procedures to monitor or verify staff mix reporting. Our review of staff mix reporting showed five of ten certificated personnel files selected for review did not have adequate supporting documentation for the levels of education as reported to the Superintendent of Public Instruction (SPI) and used to place personnel on the district's salary schedule.

WAC 392-121-280 states in part:

School districts shall have documentation on file and available for review which substantiates each certificated employee's placement on the state-wide salary allocation schedule

Because of the difficulty in gathering credit information, procedures to review reported credits is needed.

Certificated personnel's years of experience and levels of education are combined to create staff mix factors. Staff mix factors are an integral part of the state funding formula for school districts. If these factors are not accurately reported, SPI cannot distribute basic education funds in accordance with legislative intent and requirements. Also, district employees working on grant programs have their salaries charged to those programs. Over or under funding of programs occurs when years of experience and levels of education are not recorded correctly. One of the above errors caused the Federal Chapter 1 Regular program to be overfunded \$1,444.50. See accompanying Schedule of Questioned Costs.

We recommend the district:

- a. Review all certificated files to verify college credits and experience.
- b. Develop procedures to annually review selected certificated files to verify college credits and experience.
- c. Contact SPI to determine if the reporting errors effected the district's basic education funding.
- d. Refund to the federal Chapter 1 Regular program the \$1,444.50 overpayment.